



# FACT SHEET

## U.S. Customs and Border Protection

### ACCESSORIES

#### Overview

Accessories, spare parts, tools, or instructional or other information materials delivered with a good is treated as originating if the good is an originating good and is disregarded in calculating any applicable regional value content of the good set forth in Annex 4-B of the USMCA. This fact sheet highlights key changes from the North American Free Trade Agreement (NAFTA).

#### References

- **USMCA**
  - *Final Text:* Chapter 4, Article 4.14
  - *HR 5430 Citation:* Title II, Section 202
- **NAFTA**
  - *Final Text:* Chapter 4, Rules of Origin, Article 407

#### Significant Changes in USMCA

Provision	USMCA	NAFTA
<b>Accessories</b>	1. <b>No change</b> – NAFTA and USMCA both include this provision. 2. Additional language and requirements added in USMCA.	

#### Detailed USMCA/NAFTA Side-by-Side

Provision	USMCA	NAFTA
<b>Accessories</b>	<p>1. Each Party shall provide that:</p> <ul style="list-style-type: none"><li>a) in determining whether a good is wholly obtained, or satisfies a process or change in tariff classification requirement as set out in Annex 4-B (Product-Specific Rules of Origin), accessories, spare parts, tools, or instructional or other information materials as described in paragraph 3, are to be disregarded; and</li><li>b) in determining whether a good meets a regional value content requirement, the value of the accessories, spare parts, tools, or instructional or other information materials, as described in paragraph 3, are to be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.</li></ul> <p>2. Each Party shall provide that a good's accessories, spare parts, tools, or instructional or other information materials, as described in paragraph 3, have the originating status of the good with which they are delivered.</p>	<p>4. Accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts, or tools, shall be considered as originating if the good originates and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 401, provided that:</p> <ul style="list-style-type: none"><li>a) the accessories, spare parts or tools are not invoiced separately from the good;</li><li>b) the quantities and value of the accessories, spare parts or tools are customary for the good; and</li><li>c) if the good is subject to a regional value-content requirement, the value of the accessories, spare parts or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.</li></ul>

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Provision	USMCA	NAFTA
	<p>3. For the purposes of this Article, accessories, spare parts, tools, or instructional or other information materials are covered when:</p> <ul style="list-style-type: none"><li>a) the accessories, spare parts, tools, or instructional or other information materials are classified with, delivered with, but not invoiced separately from the good; and</li><li>b) the types, quantities, and value of the accessories, spare parts, tools, or instructional or other information materials are customary for that good.</li></ul>	